

**ASSEMBLY BILL**

**No. 698**

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**Introduced by Assembly Member Grove**

February 21, 2013

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An act to amend Section 7222 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 698, as introduced, Grove. Sales and use taxes: local agencies: administration.

The Sales and Use Tax Law imposes a tax on the storage, use, or other consumption in this state of tangible personal property purchased from any retailer. The Bradley-Burns Uniform Local Sales and Use Tax Law permits cities and counties to impose local sales and use taxes in conformity with the Sales and Use Tax Law. These local taxes are administered by the State Board of Equalization pursuant to a contract, as defined, with a local jurisdiction, as specified. The term “contract” is defined as any agreement for state administration of local sales and use taxes.

This bill would make a technical, nonsubstantive change to this definition.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 7222 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 7222. For purposes of this chapter:

1 (a) “Contract” means any agreement ~~for state~~ *between a local*  
2 *jurisdiction and the state for the* administration of local sales and  
3 use taxes.

4 (b) “Local jurisdiction” means any local agency authorized to  
5 impose a tax under this part or in conformity with this part.

6 (c) “Local tax” means any tax imposed by a local jurisdiction  
7 under this part or any tax imposed in conformity with this part.